

GEMS of PENMANSHIP  
BY  
**J. S. DUNCAN.**

GEMS

of

BUSINESS

AND

ORNAMENTAL PENMANSHIP

BY

P. S. DUFF, A.M.

Professor of Penmanship.

DUFF'S COLLEGE

PITTSBURGH, PA.

Published by P. Duff, Pittsburgh.

PRICE \$5.

Copy Right secured.

A handwriting practice sheet featuring cursive script. The top row contains the letters 'a' and 'd' repeated. The second row contains 'a' and 'd' in larger, more stylized forms. The third row contains the words 'vooomrrr', 'ssss', 'rrrr', and 'ssss'. The fourth row contains a mix of letters: 'v', 'w', 'z', 't', 'p', 'y', 'a', 'm', 'o', 'n', 'c', 'd', 'e', 'g', 'q', 'v', 'y', 'z'. The fifth row contains 'b', 'h', 'k', 'f', 's', 't', 'm', 'l', 'l', 't', 'l', 'd', 'd', and a small 'p'. The sixth row contains the word 'an' repeated eight times. The bottom row contains a series of decorative, swirling flourish patterns.

A row of five identical circular labels, each containing the handwritten text 'ooo'.

12. 3. 4. 5. 6. 7. 8. 9. 000 100. 1000.

Augusta Atlanta. & Bloomville. Brighton.

Cummington. Chemung. Delta. Decatur. &

Emmet. Elysium. Fulton. Fort Pitt

Golconda. Gallatin. Houston. Hopewell. &

Indiana. Iowa. Januay. Jamestown. &

Kingston Kansas. London. Lamont. La.

Montgomery, Mountain, Tibb's Monday,

Osceola, Oakdale, C. Pennville, Pittsburgh.

Quigg, Quill, Rockford, Runnington.

Stillwell, Swanville, Garlinton, Thirtyfour.

Unity, United, Virginia, Valentine, Wain.

Washington, Warrenton, Xenia, Conophion, C.

Yellowstone, Yacht, San Janesville, G.G.G.

1234567890 $\frac{1}{2}$   $\frac{1}{4}$   $\frac{1}{8}$   $\frac{1}{16}$  1000

Altamont, Augustus, Bloomington, County.

Commission Compound, Dollars Darlington 1039.

Emma, Emlington, Flowers, Farmington Pres.

Goodwin, George \$90 Huntington, Hamilton, \$41

Swill, I promise 1040 of Johnstown, Jamestown \$

King Kentucky, \$1650 Long, Lewistown 12345.

Mansfield, Martinsville, Ninety, Fine, \$ 1 $\frac{1}{2}$  100

Ohio, Ourville, 12345, Pittsburgh, Penna, \$6759000

Duill, Quail D, Pennington, Rossville, R

Sistersville Summit Thirty Thompson. 88

Ultimo United W Virginia. Vintonville.

Woodville William Denia. X 1234567

Youth. Yours &c. Jane. Gainesville &c. &c.

1.2.3.4.5.6.7.8.9.000 \$ \$ <sup>1/2</sup> C. B. C. I. O. O

A young man's address shapes his fortune \$234.

Beauty of form often betrays its possessor 5678.

Cash account is Dr. for all money received. 999

Debit the thing received. Credit the thing delivered I

Endorse to write on the back of an instrument M.

Footings an account - to add it up 12345678

Glass is made of silicious and alkaline matter 9

Honor a Draft, means accepting it 1234567890000

Inventory is an account of goods or debts. I D

Judge not always by first appearances 12345678

Keep good company or none!! 12345678

Litterage, a charge for boating goods to the vessel.

Maturity, the day upon which a payment becomes due.

Net proceeds, what remains after deducting charges.

Overdraw, to draw more than is due the drawer. 1234567890

Premium, an advance upon money or bills \$@ @

Quarantine a restraint upon infected Ships 1432t.

Renewal of a Note extending its time upon a new Note.

Short extend extended to the left of the money columns.

Tapestry a textile fabric of silk or wool \$94000

Ultimo the last month preceding the present one.

Void, having no binding force 1234 D O

Writing is an art useful to all conditions of life.

X is the twentyfourth letter in our alphabet.

Yacht, a light elegantly furnished vessel \$90

Zephyr, a mild gentle breeze of wind 6666

A B C D E F G H I J

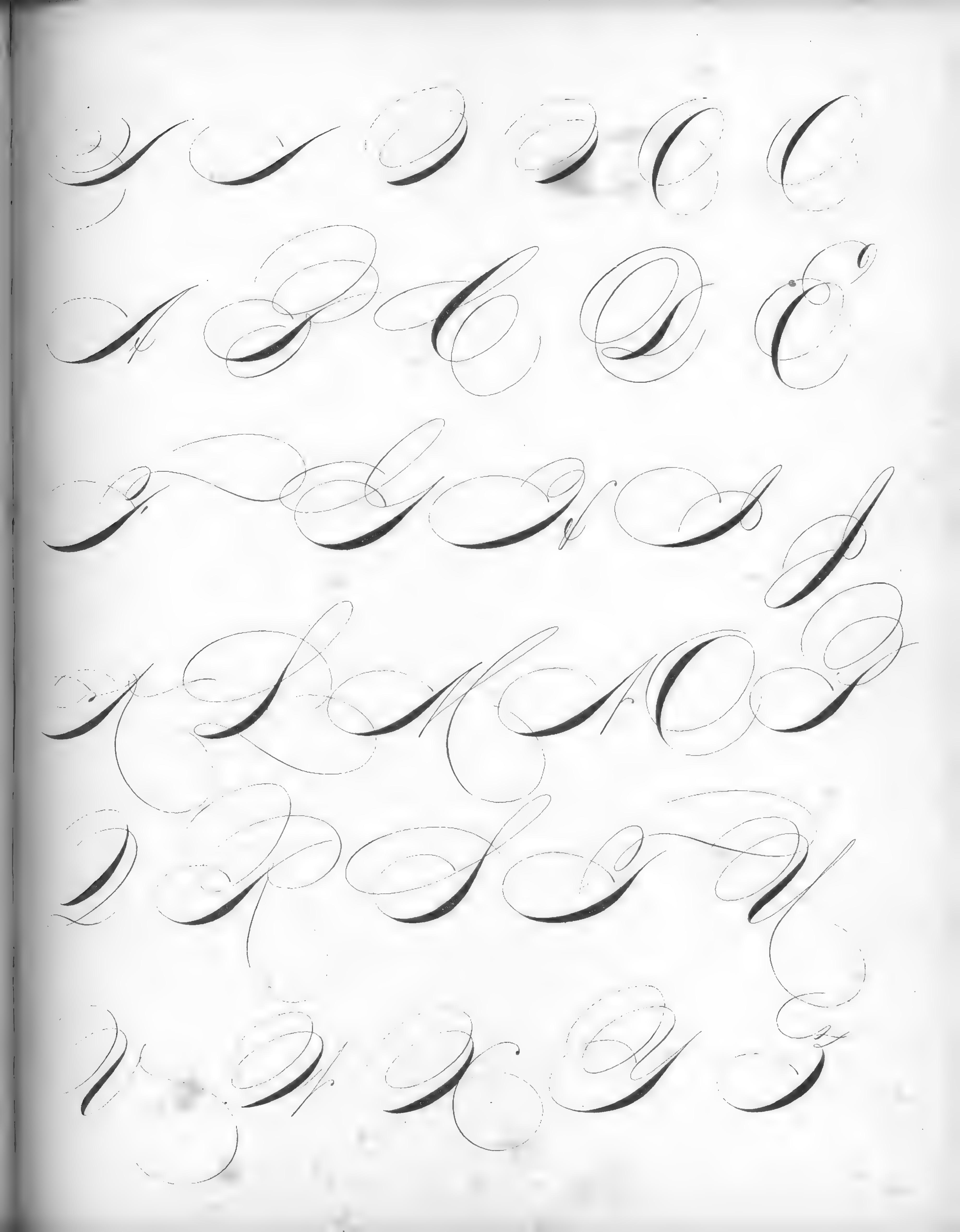
Mr. Edward O. O. Robt. Cole

Q Q Q Q Q Q Q Q Q

Good Luck Book

Open

W. H. COOPER



ROBBO. CO.

Almonstown, Almont, Oliver, Bechtler,

Chatham, Cinnamin, Darlington, Union

Eatonstown, Elmerville, Farmington, Fremont,

Goodwood, Germantown, Hudson, Hager

Promise, Puly, Pohnstoe, Pannister,

Kingston, Lane & Limestone, Limestone.

# Merchants College, Pittsburgh.

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## TO THE PUBLIC.

THE cultivation of the art of Penmanship has always formed a prominent part of the Collegiate Course of Study in this Institution, and no pains nor expense have been spared, nor will be spared hereafter, to maintain this department of the College in its acknowledged position. None but the best Penmen and most experienced Teachers have been employed. Mr. J. S. DUNCAN, the gentleman in charge of this department, has been eminently successful as a Teacher of Penmanship for several years, in the Burlington and Wheeling branches of the College. Numbers of his pupils are now distinguishing themselves as teachers of his art; and, as will be seen from the following work, his performances with the pen, both plain and ornamental, have seldom been equaled.

Whenever we can call in the aid of the Printer and Engraver to diminish the physical labor of the Teacher, and thereby save his time for mental instruction, we contribute largely and effectively to the advancement of our Students. Entertaining this view in relation to the Writing department of this establishment, the following work was projected and executed at a heavy expense; our Teacher of Penmanship having always from eighty to one hundred and fifty Students, each of whom requires several copies written daily, and which must be frequently written hastily and loosely during the pressure of business, leaving him but little time for lecturing and teaching the more minute details of his art.

By having copious exercises in his own handwriting, engraved and systematically arranged, the following obvious advantages will be derived by the Scholar:

1st. He has never to wait for an exercise. It is always ready, in his Preceptor's best and most carefully finished style.

2d. The copies being engraved exactly after his writing, his instruction will never conflict with the examples.

3d. The Scholar has the advantage of exercises in all kinds of business forms, the length of which precludes the possibility of writing out the requisite number of them for a large class.

4th. Students desirous of continuing their exercises after leaving the class, can be provided with complete sets of their Preceptor's copies, in relation to which they have already received his instructions.

We are encouraged to enter upon this enterprise by the continued increase of our business, not doubting but the heavy expenditures to which we are subjected in carrying out this new improvement, will be appreciated and liberally sustained by an enlightened and discriminating public.

P. DUFF, *Publisher.*

Montgomery, Memphis, Ninety-five.  
(See also, Chiotown, & Pittsburgh, Pitt.)

Quill, Quasqueline, Remington, Redstone.

Smalls, Saint, Thompson, Thirteen.

United, Utica and Wayne, Virginia, West.

Wheeling, Woodville, Memphis, General.

Youngstown, Youth, Tams, Fairmount.

Two months after date for value received pay

One Miss Robt. Weston Esq. One dollar 89

Received from Augustus W. Kingsley Esq. One

Pay Miss Hampton Viude Esq. Eighty dollars.

Guaranteed system of rapid penmanship.

Writing Cards elegantly written with the pen.

Diplomas in elegantly flourished German Text.

Montgomery American! Poore Post 1830.

Commission. Computations. Dollars. Duncan.

Emlington. Europe. Flowers. Fortune.

Goodwin. Georgia. Winter. Sutton.

I will. Promise. Johnstown. Pennie \$15

King Kentucky! La Louis. Long. 1857.

Martins. Mercantile. Ninety Nine \$

Chic. Ottumwa. Pittsburgh. Pennia \$9 \$

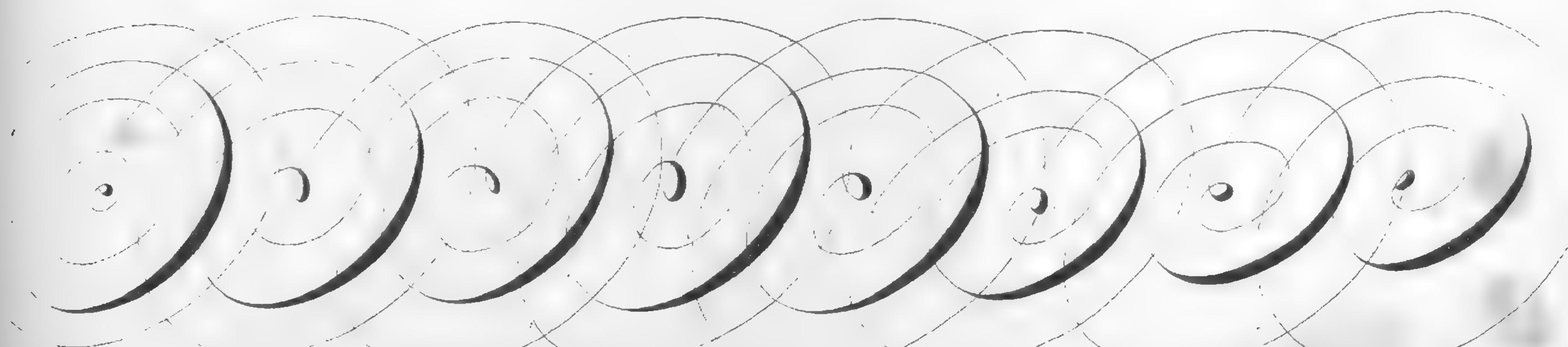
Will Quail & Son  
Founders.

22  
S. J. Reynolds, Samuel C. Shultz, & Joseph Hespin, 67

Ultimo United Virginia, Virgin 1859.

William F. Goodwin & Co. Inc. Boston

W. D. Cuttiff  
Nov. 8, 1875  
Amesville, Ohio



Miss Anna D. Gifford

Daughter of Adelbert and George Johnson Jr.

Presently of Adelbert on hand, at Croydon.

Present of Adelbert Shipped to Baltimore for

Miss Weston respect to the Banks and Adams the Music Book.

Teachers instructed in all the ornamental branches

Cuff's Mercantile College 1810

American Bills Commission.

Dollars. Extra. Farmington.

George's son. Inventory.

John King. London. &c

Soon. Ohio. Pittsburgh. &

Quill. Butter. States. &

Thirty. Ultimo. Van. Am.

Van. Days. Janes. &c. &c.

John D. C. Jones

Abraham Darley Jr.

Charles D. Duncan Jr.

Edward E. Fisher.

George D. Howard.

Isaac Timason Jr.

King Longdon Co. Cr.

Morris W. Northam.

Owen and Pennington.

Quincy and Richardson.

Steel Townsend & Co.

Underwood & Valentine.

Waterman Morris & Co.

Young & Zimmerman.

Hoff & Co. @ Dr. Cr.

W E B

D E C

G E T

E D H

MERCHANTS' COLLEGE,  
PITTSBURGH, Oct. 15, 1858. }

Just Published by W. G. JOHNSTON & CO., Pittsburgh,

AND FOR SALE BY THE BOOKSELLERS GENERALLY,

**DUNCAN'S NEW ENGRAVED  
SCHOOL COPY-BOOKS,**

IN EIGHT NUMBERS, 24 PAGES EACH. PRICE, 12½ CENTS.

With liberal discounts to Teachers and Booksellers who purchase in large quantities.

THESE books are printed upon fine linen demi paper in quarto form, and nearly one-fourth larger than any school copy-book in use. The directions to teachers and learners are clear and concise and printed upon the cover of each book. The exercises commence with the initial principles for children, and are graduated through the succeeding numbers up to number 8, containing half and full text-hands for heading the Merchant's Ledger, which is not found in any similar books in use, and without which no pupil can be considered as thoroughly instructed in penmanship.

These books are engraved with great fidelity, after the author's handwriting, by W.M. SCHUCHMAN, and are already introduced into most of the private schools and colleges and many of the public schools in the city. Of MR. DUNCAN's attainments as a penman, it is only necessary to state that he has just been awarded a first-premium Diploma and a \$10 piece of silver plate by the Missouri State Fair, and a first-premium Diploma by the Pennsylvania State Fair, for **BEST ORNAMENTAL AND BUSINESS WRITING**. These credentials are exhibited in the College office. There is therefore no undue assumption in stating that his style of writing forms the standard of taste throughout the West.

HARPERS' NEW ENLARGED

**Merchants' Edition of Duff's Book-Keeping,**

222 pp. Royal Octavo, \$1.50. Postage, (if pre-paid,) 20 cents.

**SCHOOL EDITION, 120 pp. 75 cents. Postage, 10 cents.**

**DUFF'S STEAMBOAT BOOK-KEEPING. Price, \$1. Postage, 9 cents. Published by the author.**

BLANKS for the School Edition, (Part I.) 63 cents; for the Merchant's Edition, \$1.25, of fine extra-size paper, with the author's printed directions for using them. Manufactured by R. C. Root, ANTHONY & Co., Stationers and Manufacturers of Merchants' Blank Books, 16 Nassau Street, New York.

BLANKS for the study of Duff's Steamboat Book-Keeping, \$1. Made by W. S. HAVEN, Blank Book Manufacturer, Printer, Stereotyper and General Bookseller, Pittsburgh.

All the above blanks are ruled complete throughout to match the printed works, so that teachers will find no trouble in using them, and they can be ordered as above through any bookseller in the country.

From the following synopsis of the contents of Duff's System of Book-keeping, it will be seen that no work of the kind now before the public presents such a comprehensive mass of materials for the cultivation of the science; and the whole is so completely unfolded and elucidated with marginal explanatory notes throughout the work, that the most effective instruction is acquired with greater ease by learners, and with less trouble to teachers, than from any similar work in use.

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NOTE.—Our Bank and Railroad Books are used in  
manuscript only.

Her

He

Her

He

Allegheny: August, Am't, \$ Bloomington: Bills, Bought.

Compound Co. Co. College: Quill, Dollars Darlington.

Emily, Eugene, Endeavor, Fl owing, Farmington, For.

Graceful, Germantown, Huntington, Hooptown, Hill,

I promise to pay to the order of Da: Johnston Jr. July,

Kindly, Kingdom, Ky. Kitty, London, Lamont, Loop.

Moore, Millville, Martinsville, No. 4, Ninety, Nancy,

One, Chiatown, One, Pitts, Pennsylvania, Pa, Quill, \$

Ross, Rutherford, R, States, Sundries, Sutton, Dr

Thirteen, Thompson, P, Ultimo, United, Va, W

Virginia, Vain, Vile, William, W, Woodson, W,

W, Xenophion, Xerxes, W, Youth, Y, June, Zed, Z.

June 29 Angelina 123456789. Belinda: Bilsay: 89 90

Cincinnati Commission Darlington Duncan 0000000000

Emington Emma. Fannie Fashionable June 22<sup>nd</sup> 1866

Godfield Georgiana & Huntington's Henrietta of B.C.

Well Specimen of Johnstown Gemstone, Julia E. F. G.

Kingdom, Pitjore, Killy, London, Louisville, Lady of Pop

Winn Stanley May 1 Monday Planne D.C. & G. S.

Chewell & Chewell Pittsburgh Penna Pa. Oct 20 1833

Paul Pulte & Co. Rochester Utica N.Y. D.R. S.P.

William Edmund Thompson Thirty Mr. W. W. K. D.

Mr. Woodson Williams Kansas City (Mo.)

faithful friend of mine. I am now in Zanesville Ohio 34567 1900000

Let no man enter business ignorant of Book-keeping

Book-keeping contributes to the success of all who buy or sell

Business man at which no condition in life can render us helpless

Practicing application will make every one a good gentleman

Mr. F. K. Stimpson's Compliments to Miss Wade and

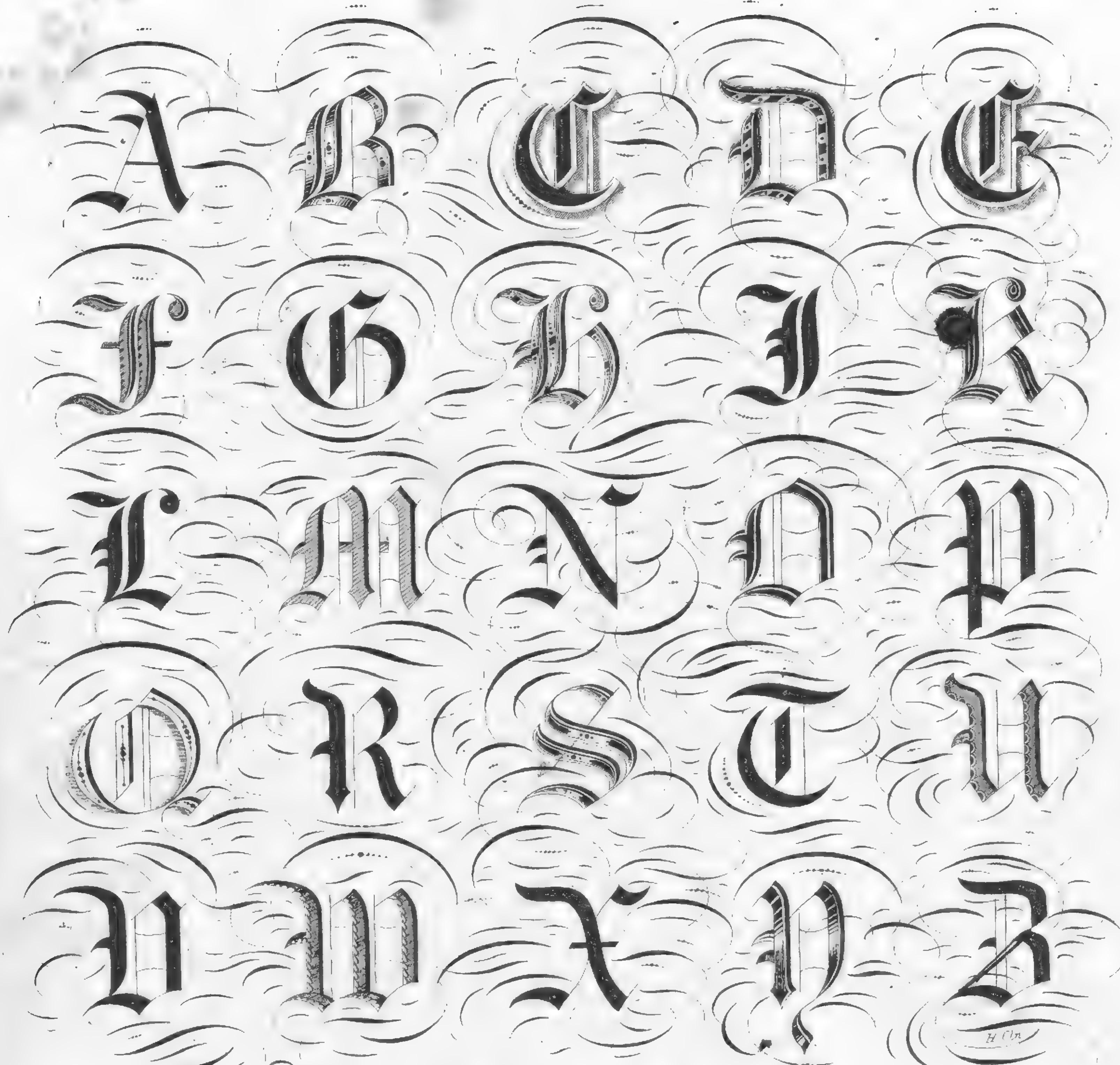
Miss Parker regards to Miss Poyer and requests the loan of his Guitar.

Miss Maynard's Compliments to Mr. & Mrs. Captain Hanley.

W. Cummings & Son  
Wardrobe & Cabinet Makers  
100 Cornhill Boston

John Sommerville Mullins





a b c d e f g h i j k l m n  
o p q r s t u v w x y z

New York, January 30<sup>th</sup> 1857.

\$150.00  
Sixty days after date for value received I  
promise to pay to the order of Mr. J. Duncan  
Fifteen Hundred and Fifteen Dollars, 50c

Williams Hay

New York, January 31<sup>st</sup> 1857

\$500.00  
Pay to the order of Mr. Warden & Ball Five  
hundred dollars for value received of  
T. James Walker Esqr. Yours Respectfully  
Merchant New York J. J. Duncan

New York, January 15<sup>th</sup> 1857.

\$100.00  
Pay to the order of Mr. G. Price One Hundred  
and Eight dollars in Merchandise out of your Stock for  
T. McP Duff Yours Respectfully J. A. Carter  
Merchant New York

New York, 30<sup>th</sup> January 1857

\$1515 <sup>75</sup> <sub>100</sub>

Sixty days after date for value received, I, please  
pay to the order of Fifteen Hundred and Fifteen Dollars <sup>75</sup> <sub>100</sub>  
to Am. Gay Esqr.  
Merchant New York!

P. Duff

\$600<sup>00</sup> Received from Mr. James Carter, his note at twenty  
days for six hundred dollars, which when paid, will  
be in full to date.

New York 18 January 1857

P. Duff

\$2000<sup>00</sup> Received from Mr. Thos. Edwards Two thousand  
and dollars, which is endorsed upon his note.

New York Feb 12 1857

P. Duff

New York January 30<sup>th</sup> 1857

\$500<sup>00</sup>

On demand for value received, we or either of us promise to pay to the order of P. Duff Five Hundred Dollars.

Wm Day  
J. Carter

\$800<sup>00</sup> Received from P. Duff Eight Hundred  
dollars on account  
New York 31<sup>st</sup> March 1857 P. Duff

New York January 10 1857

Received from Miss Ja Carter Five Hundred  
and Sixty Dollars in full  
\$560<sup>00</sup> P. Duff

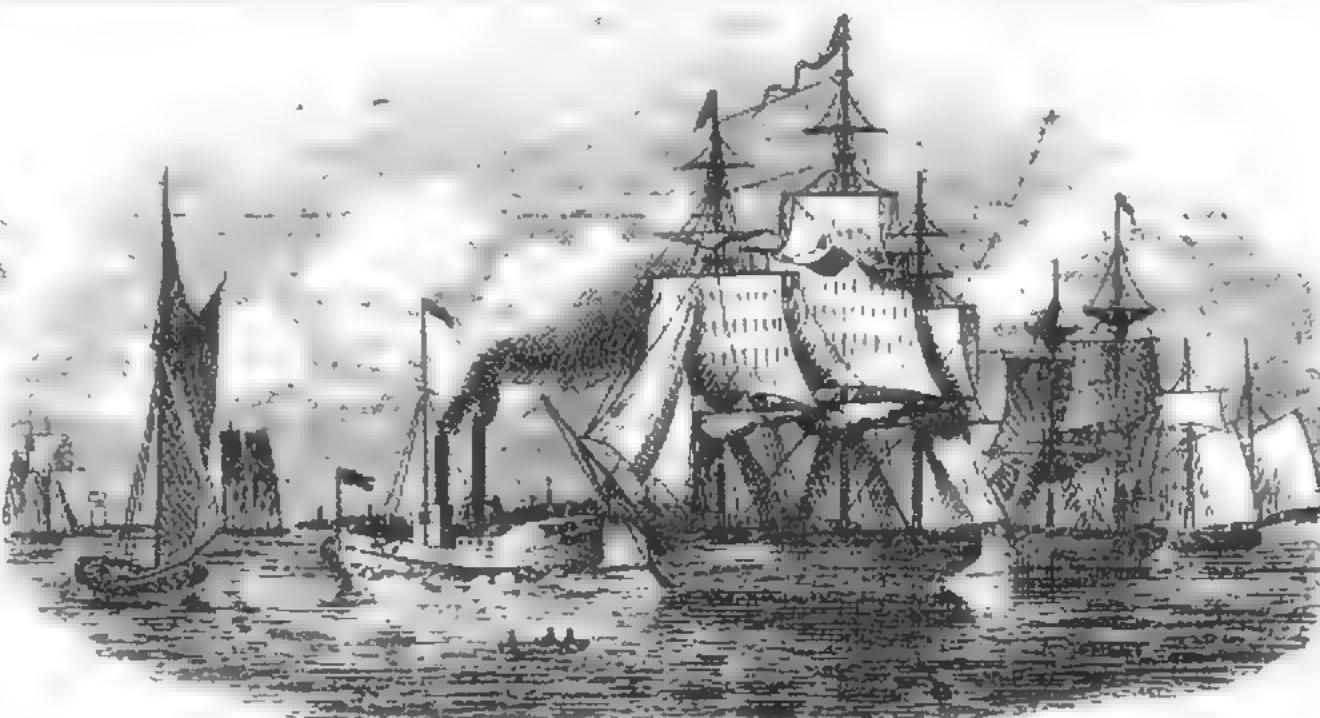
\$60<sup>00</sup> Due Mr Wm Day Sixty Dollars for  
value received, which I promise to pay to his order on demand

New York Oct 1857

Wm Woods

No

Exchange for  
£1000 Sterling



New York,  
25 February 1857.

Sixty days after sight of this our **FIRST** of Exchange Second not paid, pay to the order of Mr. A. F. Goudie. One Thousand pounds Sterling for value received  
To R. Morris Esqr.  
London.

Baker & Fox

No

Exchange for  
£1000 Sterling



New York,  
25 February 1857.

Sixty days after sight of this our **SECOND** of Exchange First not paid, pay to the order of Mr. A. F. Goudie. One Thousand pounds Sterling for value received  
To R. Morris Esqr.  
London.

Baker & Fox

## TESTIMONIALS

OF

# Duff's Book-keeping and Duncan's Penmanship.

MESSRS. DUFF & DUNAN, Principals Merchants College Columbus, O.

Gentlemen—I have been a practical Double Entry Book-keeper for several years, and have had considerable experience in teaching the science, and after a careful study of its application to every species of business, I have come to the following conclusions, viz.:

1st. That Book-keeping can be taught more thoroughly, and in much less time, in a good school than in the counting room.

2d. That the superiority claimed for *manuscript teaching* is a humbug. It is unsupported by reason or experience.

3d. That *Duff's Book-keeping* is the best work on the science now before the public.

4th. That a student, with judicious instruction, can, in the use of this work, make twice the progress that he can make in the use of manuscripts, as they are usually taught—the qualifications of the instructors in both cases being equal. I have tried both, and therefore speak from experience.

The prominent merits of Duff's work consist of its completeness, variety, brevity and originality. It is complete in its explanation of minutiae as well as the more important business matters which it professes to illustrate. It is brief, not being filled with useless repetitions of entries that are simple and easily learned. The exercises are interwoven with series of transactions, many of which are so difficult that an accomplished accountant may find himself blundering unless he has given them previous attention, and yet so clearly illustrated that the faithful student can, ever after, easily see through and disentangle the most intricate business affair.

It is original, not in propounding a new theory of Book-keeping, but by introducing and elucidating many highly important practical subjects, that are not even hinted at by other authors.

EM. WESTERVELT,  
Late Principal Teacher of Book-keeping, Granger College,  
Columbus, Ohio.

DUNCAN'S NEW ENGRAVED SCHOOL COPY BOOKS.—In the Butler *Herald* of Nov. 8d, 1858, we find the following:

"Messrs. Editors.—The rules of our Society restricting the award of premiums to our own county, we deem it due to Mr. J. S. Duncan, of Duff's College, Pittsburgh, the author and exhibitor of "Duncan's Gems" and "School Copy Books," to bear public testimony to the excellence of these works. We have seen no works of the kind, East or West, to compare with the former in beauty, elegance and utility, to all who desire to cultivate the ornamental and business branches of the art; and for superior extra size paper, beauty of style, and excellence of engraving, we unreservedly commend the Copy Books to all our schools. Their adoption will greatly lessen the labor of the teachers, and make better penmen of the pupils.

HENRY BUHL, President.

J. B. M'QUISTON, Sec'y."

AMONG the articles of our National Exhibition, the beautiful specimens of pen and ink drawing, and penmanship, exhibited by Mr. Duncan, of Duff's College, Pittsburgh, attracted much attention. Among the numerous specimens of plain and ornamental penmanship, Mr. D. might have repented trusting to two pieces for the prize. But this circumstance by no means diminished the *eclat* of Mr. Duncan's triumph. His drawings exhibit an unsurpassable combination of bold and delicate strokes, evincing a command over the pen not easily described, and which obtained for him the highest commendation of the committee on fine arts.—*Richmond (Va.) Enquirer* Nov. 8d.

MR. P. DUFF, Merchants College, Pittsburgh—Sir: I graduated in your College in a few weeks, and immediately afterward took charge of the books of this firm. My experience now fully satisfies me that the same amount of knowledge of accounts cannot be obtained from any other system of Book-keeping in much less than double the time required by yours. Your judiciously arranged course of exercises leaves out nothing essential, nor puts in any thing superfluous. The minute instructions interspersed through your book to guide the attentive student, disclose the secret of the rapid and successful progress of your students in their study. I shall always deem it a pleasure to bear testimony to the merits of your excellent institution.

J. R. COMPTON,  
Book-keeper to Messrs. Shaffer, Bouck & Co.  
Now Book-keeper for the Niagara Bank, Lockport, N. Y.

P. DUFF, Esq., President Merchants College, Pittsburgh—Dear Sir: I have kept books ever since I left your Institution, and though I graduated in twenty-one days, I found no difficulty in applying your instruction to immediate practice. The fact is, your admirable system of accounts is so much of a self-instructor, that any student can acquire the science of Book-keeping in about half the time usually required to learn it from other systems. You are at all times at liberty to refer to me for the efficiency of your well organized Institution.

R. NEEL, JR., Merchant, Looneyville, N. Y.

EDITOR OF THE PITTSBURGH EVENING CHRONICLE—Sir: I am glad to see, in your last week's paper, that respectable teachers are denouncing the humbug of teaching Book-keeping from manuscripts. I am one of those who was induced by plausible representations to believe that this science could be easier learned without an author's printed instructions than with them, and entered one of those concerns which teach without printed books—they said from real transactions, &c. I was set to copy manuscripts, which I have since discovered to be *real copies* of Marsh's Book-keeping!! I am prepared to verify this at any time. I have also learned that other Western manuscript systems are copies wholly taken from Duff's Book-keeping—a system from which I have studied the science over again in this institution, and learned more from it in five weeks than I did before in five months, groping my way in darkness, with no assistance but a few oral directions from my teacher, who had often to consult the printed author before he could assist me. Now, that I have fairly tried both methods of study, I advise all persons desiring to learn book-keeping expeditiously and thoroughly, to go where they will have the assistance of a good printed work, and a teacher with experience in business. It is time this manuscript gammon was exploded, and that the public should have the direct benefit of the product of honest men's minds in place of the pirated work of mere pretenders.

W. F. RILEY.

DUFF'S COLLEGE, Pittsburgh, December, 1858.

CINCINNATI, O., 26th Nov., 1858.

MR. P. DUFF—Sir: Some of the teachers of Book-keeping in this place use your system of Steam Boat Book-keeping, (in manuscript,) and have the assurance to call it *their own system*. And as for their teachers of writing, Mr. Duncan has pupils in his class equal if not superior, to the best of them.

D. D. EVANS.

Mr. G. Banks Doty & Duff

56 lbs Refined Sugar	-	-	@ 12cts	7
10 " Best Y. C. Tea	-	-	@ 45c	95c
20 " do Java Coffee	-	-	@ 15.	3

11  
New York  
8<sup>th</sup> Oct 1857

Mr. Draper, Miss  
Potter, Miss Duff

No 427. 1 Pds	19 <sup>2</sup> Yds.	Super Blue Cloth	
" 401. End 10 <sup>2</sup>	"	Green	
" 644. 1 "	<u>10</u>	Black	
	40 Yds.	@ \$3 62 <sup>2</sup>	145
" 322 1 Pds	21	Milled Cashmere @ \$1 50	31 50
" 114 "	46	Linen? Drill @ .50	<u>23</u>
			\$ 199. 50.

1857. }  
New York  
Oct. 8. 1857. }

Sales of Fish by order and for <sup>ct</sup> of Messrs Lyon & Co

June	9	Sold, on credit 3 <sup>rd</sup> Mo 40 "Bbls Mackerel @ \$12 50	500
	19	" not to 30 days 10 " Salmon @ \$18 25	187 50
July	1	Cash " 5 " do 18	90
	17	on credit 60 days 100 " Mackerel 12 50	127 50
	29	on 3 <sup>rd</sup> to 30 days 16 " Salmon 15 25	300
			\$2352 50
		Charges	
		Freight & Cartage	\$190
		Laborers for Storing	170
		Commission 5% on Sales	\$2352 50
			<u>117 63</u> 309 3
		Up due by average Sept 4 <sup>th</sup>	\$2043 17
New York		Duff	
1 <sup>st</sup> Aug 1857.			
		on hand	
		g. 4 Bbls Salmon	
		10 do Mackerel	

Mr. J. G. Landolt March 1857

\$4500

\$4500  
Sixty days after sight, pay to the order  
of ~~Mr~~ ~~John~~ ~~Duncan~~ ~~Full~~ ~~Thousand~~ ~~Five hundred~~  
dollars ~~value received~~  
to ~~Mr~~ ~~John~~ ~~Duncan~~ ~~Full~~ ~~Thousand~~ ~~Five hundred~~  
Merchandise  
Received  
New York  
D. Taylor  
1851

John Taylor

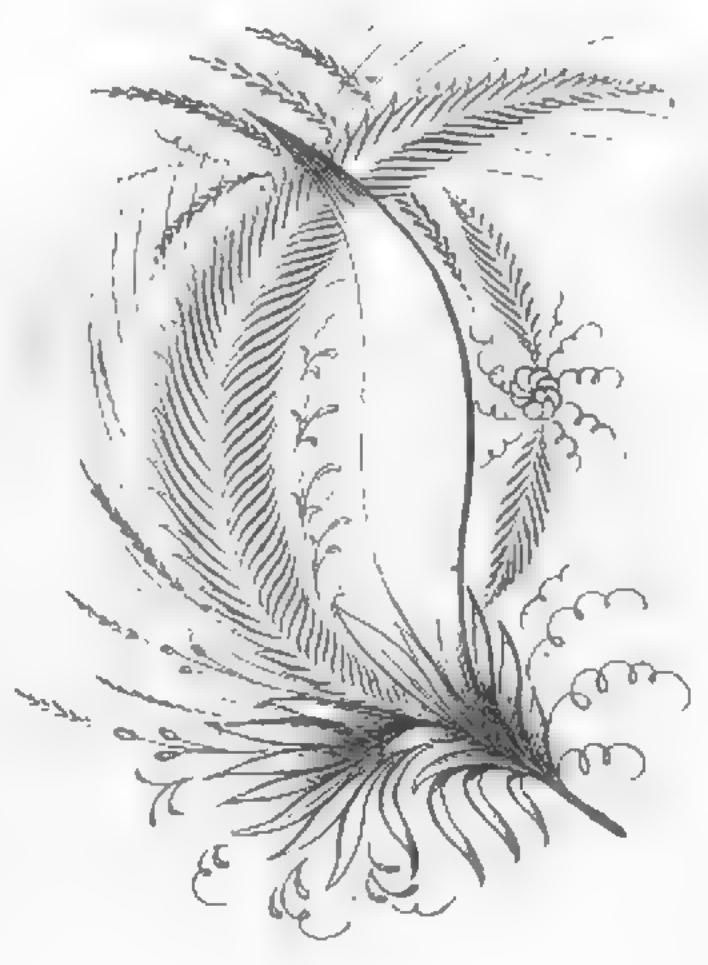
Mr. Edward Dyer  
of Cawnpore

1837				
Mar. 31.	For Bullock's Reward			
Apr. 10.	Medal Pr. Province			10 "
20.	do	do		45 "
June 10.	do	do		18.5 "
				\$ 246. -
1837				
Apr. 10.	For our order in favor of G. Gay		20. -	
May 11.	Medal Pr. Province		64 "	54 "
	Salmon P. C.			
	66 New York 30 June 1837.			\$ 162. -

Principal of Griffiths High School —  
Litts bright —

111  
Prin. Street,

18th century: 2ndly. - but not - 19th c.  
in America - 2nd  
in Europe - 1st



Yours affectionately saluted  
at Christ Church Monday  
noon 22<sup>nd</sup> at 12<sup>th</sup> St. & 2<sup>nd</sup> St. London  
Sarah Parker

11. *Leucostethus* *leucostethus* (Linné) *leucostethus* (Linné) *leucostethus* (Linné)

Wednesday Morning, April the  
21st, 1873. Please excuse my not writing  
you sooner, but I have been very ill  
Monday evening all day.

Wednesday Morning,



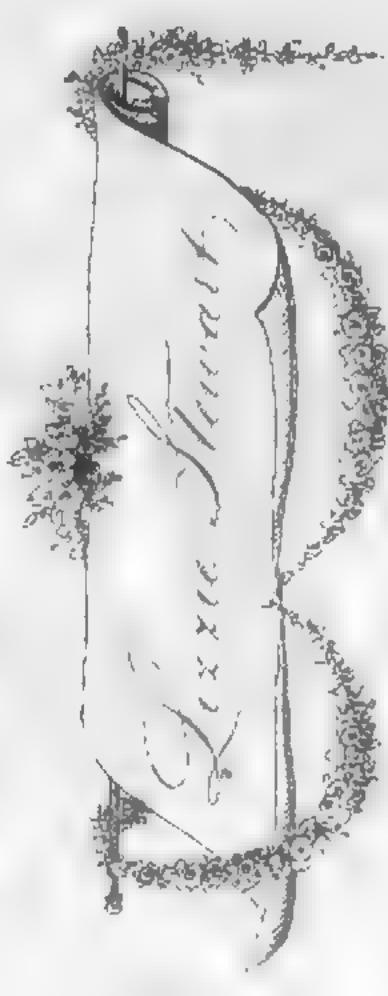
Mr. E. B. G. Goodwin

# Philosophical Metaphysics

Compliment of  
Dr.

John D. Dallin  
Secretary

Mr. J. D. Dallin  
Compliment for Monday  
May 20th  
Done with Dr. Dallin



Mrs Mary McPherson  
At Home  
Monday Evening, May 20th 1855  
Done with



John D. Dallin  
Secretary  
For Wednesday Evening June 2d 1855  
Done with Dr. Dallin

John D. Dallin  
Secretary  
For Wednesday Evening June 2d 1855  
Done with Dr. Dallin

John D. Dallin  
Secretary

John D. Dallin  
Secretary  
For the above compliment received  
John D. Dallin  
Done with Dr. Dallin

John D. Dallin  
Secretary

John D. Dallin  
Secretary  
For the above compliment received  
John D. Dallin  
Done with Dr. Dallin

JOHN D. DALLIN

John D. Dallin  
Secretary  
For the above compliment received  
John D. Dallin  
Done with Dr. Dallin

John D. Dallin  
Secretary  
For the above compliment received  
John D. Dallin  
Done with Dr. Dallin

JOHN D. DALLIN

New York 12<sup>th</sup> March 1857.

Mr. Lyman & Co  
Gentlemen,

Enclosed you  
will find a Bill of Exchange for \$1000.00  
to be paid at your Credit as cashed Sept next  
I am without any of your favors to reply to but

Remain

Dear Sir

Respectfully yours

P. Duff

New York 30<sup>th</sup> June 1857.

Dear Sir,

Enclosed I hand you your account current, balanced by \$162, in my favour due this day to which, if you find correct, please make your books conform without any of your favor to reply to

I remain

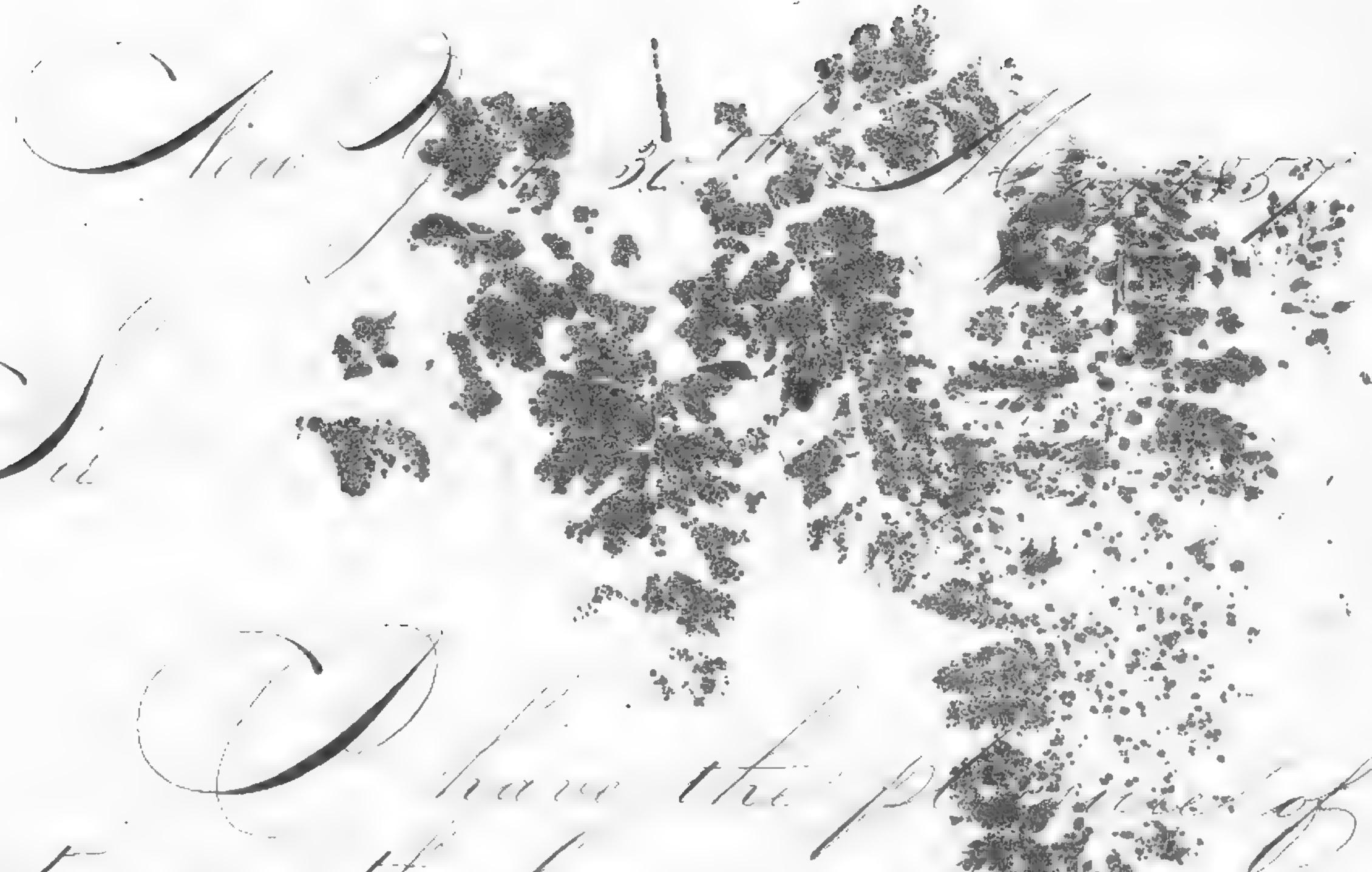
Dear Sir

Respectfully yours

P. Duff

P. Duff  
Merchant  
Philadelphia.

Dear Sir



I have the pleasure of introducing to you the name of my esteemed friend Mr. May Esq. Merchant of this City, while in London he wishes to confer with you upon some business, the nature of which he will himself explain to you. Recommending Mr. May to your usual kind attention.

I remain

Dear Sir

R. Morris Esq.  
Merchant  
London.

Very Respectfully Yours

P. Duff

London

New York, April 18 57.

R. B. & Sons

Philadelphia

Gentlemen

We have

this day taken into Partnership Mr James Carter our  
confidential clerk. Mr Carter has gained our esteem  
and confidence by many years active service and  
zealous devotion to our business. By his admission  
as a partner we feel assured that his experience in  
our business will secure our new firm the continued  
confidence of our friends and the public.

Requesting your attention to the title and signature of  
the new firm

We remain

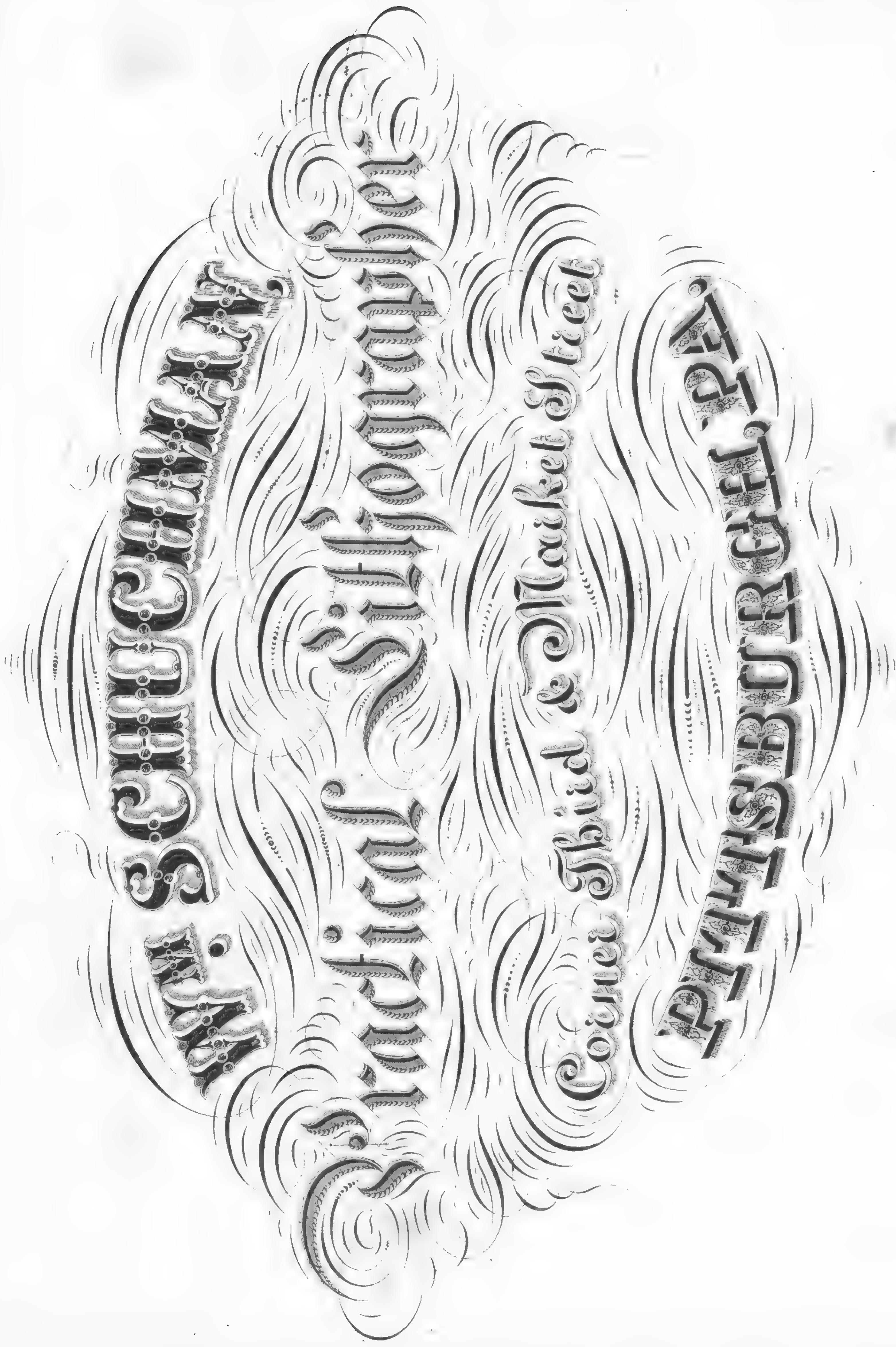
Gentlemen

Respectfully Yours

Duff Gordon

Signature of Duff  
Signature of W Gordon  
Signature of J. Carter

Duff Gordon & Co  
Duff Gordon & Co  
Duff Gordon & Co



\* \* \* You have been remarkably successful in divesting Double Entry Book-keeping of the mists that other writers have so long left hanging over it. Your "model method" of instruction encourages and interests the student as he advances. We adopt it in this institution immediately.

H. V. PERRIN,

Professor of Book-keeping and Penmanship, Fredonia Academy, N. Y.

Extract from a report of a special Committee of Merchants and Accountants, appointed by the Board of Managers of the American Institute, to examine this work:

"No additional books, nor writing, are required by this method, but, on the contrary, less writing and posting, with the satisfaction of knowing that no true balance can be had from the ledger, so long as errors or omissions exist between it and any of the minor books: and, when errors exist, they can easily be detected.

"Your committee are so favorably impressed with the proposed improved method of Mr. Duff, that they unanimously concur in the opinion of its utility, and that the public would be benefited by adopting it."

I certify that the foregoing is a true copy of a Report of a Special Committee, made to, and adopted by the American Institute of the City of New York.

GURDON J. LEEDS, Recording Secretary.

Extract from the official report of a special Committee of Merchants of the Chamber of Commerce of the City of New York:

CHAMBER OF COMMERCE, New York, Feb. 6, 1849.

At a regular meeting of the Chamber, held this day, the following report was presented, accepted, and a copy ordered to be transmitted to Mr. Duff. The committee to whom was referred the subject of Mr. Duff's work on Book-keeping, *Report*, That they have examined the work submitted to them, and deem the favorable opinions which have already been expressed by gentlemen of competent authority, and prefixed to its pages, well deserved, and in this case very properly bestowed. Respectfully submitted,

(Signed.)

CHARLES M. LEUPP, Merchant,

LEOPOLD BIERWIRTH, do.

ROBERT KELLY, President of the

Board of Education.

Extract from the Minutes.

PROSPER M. WETMORE, Secretary.

THE ANGEL BINDING SATAN.—*Beautiful Specimens of Penmanship at Duff's College, Pittsburgh.*—On Saturday we called in at this old established and popular College, and our attention was attracted by a large and splendid picture drawn by the artist pen of John S. Duncan, Professor of Penmanship in that College. The design is a magnificent one. Subject, "The Angel Binding Satan," taken from the 20th chapter of Revelations, first and second verses.

The picture is four feet by five feet, and is magnificently portrayed, all having been done with a steel pen. The portrait of the Angel binding in triumph the Prince of Darkness, and his terrible expression, are life-like, and in their execution required great powers both in conception and execution. All lovers of the beautiful and grand should call and see this triumph of Penmanship, which fully proves that Mr. Duncan is full master of his most difficult art.—*Commercial Journal.*

OFFICE OF THE PITTSBURGH, FT. WAYNE & CHICAGO R. R. Co., }  
Pittsburgh, Sept. 1, 1857. }

DEAR SIR:—Although I can hardly imagine that any thing I can say will add to your already world-wide reputation as a teacher of Book-keeping, yet it may be proper and but justice to say, that with no other previous education than what I obtained in a country school, your course of teaching in Book-keeping was such as to qualify me for keeping books for an extensive house on Wood street, and finally in this department of the Railroad Company, where I have kept them successfully for the last two years.

Yours, &c.

J. K. SMITH,

Book-keeper Treasurer's Department,  
Pittsburgh, Fort Wayne and Chicago Railroad Company.

Mr. P. DUFF, Merchants College.

DEAR SIR:—I am pleased to say a few words favorable to your institution, in connection with my present position. Immediately after completing my studies with you I obtained a situation in this extensive Banking House, at once taking charge of their books, and I have every evidence that I give my employers perfect satisfaction.

I take great pleasure in recommending your institution to all who desire a thorough mercantile education.

Yours, &c.

J. W. DAVITT,

Book-keeper to Messrs. Kramer & Rahm, Bankers, Pittsburgh.

Mr. P. DUFF, Pittsburgh

MR. P. DUFF, Merchants College, Pittsburgh—*Dear Sir:* My late competitor in the city was a student of one of the Cincinnati Colleges, and taught Book-keeping from manuscripts, which he said were all "real practical matter." He got but a small class here, and since he left several of his graduates studied Book-keeping over again in my class. I found a considerable part of their manuscripts made up from Duff's Book-keeping, with a trifling variation of names, &c. I have also had graduates of other manuscript-teaching Commercial Colleges study over again in my classes, who afterward assured me that they learned more of the real science of Book-keeping from Duff's system in a week, than they could in months of study from manuscripts. To any one who will take ten minutes to consider the matter, the delusion of the manuscript-teaching is self-evident.

Respectfully yours,

L. H. DALHOFF,

Principal Merchants College, Burlington, Iowa.

MR. P. DUFF, Merchants College, Pittsburgh—*Dear Sir:* Without any previous knowledge of Book-keeping, a few weeks in your excellent school enabled me to take charge of the complicated books of this extensive firm. I have now kept them for nearly three years with complete success; and it is due to your admirable system of Book-keeping, and your method of teaching, to say that this complete qualification for taking charge of such books as I am keeping, cannot be obtained from any system I have ever seen, in so short a time as I was in your institution.

EDWIN REEDER,

Book-keeper to the Waterbury and Detroit Copper Co., Detroit, Mich.

SPLendid DIPLOMA.—We have just seen the three splendid Diplomas awarded to Duff's College by the late United States Fair, at Richmond, Va., to Duff's System of Book-keeping, Duncan's Gems of Engraved Penmanship, and a special diploma for Duncan's Pen and Ink Writing. These are the first diplomas from the National Fair that we have yet seen in the city, and reflect the highest credit on the institution to which they were awarded. The honor conferred upon Mr. Duncan is well deserved, and very properly bestowed, and places him at the head of his profession.—*Pittsburgh Evening Chronicle.*

From a long and intimate acquaintance with "Duff's College," I take the liberty of stating a few words in its favor,—what I consider an acknowledgment of the thorough course of business training which I received in your valuable academy; the test of which is now several years experience in keeping and adjusting books of the most extensive and intricate character, resulting, as I am led to believe, to the mutual satisfaction of all parties concerned; and this with no other knowledge of the science of accounts than that imparted by you theoretically, yet your theory was so easily applied to actual practice as to make the transition almost imperceptible. I speak from experience.

Very respectfully yours,

SIMON JOHNSTON,

of B. L. Fahnestock & Co., Druggists, Pittsburgh.

To P. DUFF, Esq., Pittsburgh.

MR. DUFF's treatise on Steamers' accounts is in every respect superior to any system I have seen.

(Signed.)

W. V. DIEHL,

Clerk of the Steamship Great Western, Lake Erie.

DUFFEY'S

BOOK-KEEPING

DUNCAN'S

BY JAMES SWELL.

*Sold by all respectable Booksellers throughout  
the Country.*



A series of 15 diagonal tick marks on a light gray background, used as a scale or ruler.

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A horizontal row of 15 identical, faint, handwritten-style circles, evenly spaced along a horizontal line. Each circle is roughly the size of a large lowercase 'o' and is rendered in a light gray or black ink. The circles are arranged in a single, straight line across the width of the page.

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Act of the General Assembly of the Commonwealth of Massachusetts, at Boston, on the 10th day of April, in the year of our Lord, one thousand eight hundred and twenty-four.

Ms. Ms. Ms. Mrs. Mr. Yds. Bbls. lbs. cut Ds.